



For Fiscal Year 1986,
Through October 31, 1985,
and Other Periods

Monthly Treasury Statement of Receipts and Outlays of the United States Government



Department of the Treasury
Financial Management Service

Summary -
page 2

Receipts -
page 6

Outlays -
page 7

Deficit
Financing -
page 20

Receipts/
Outlays
by Month -
page 26

Federal
Trust Funds/
Securities -
page 28

Receipts
by Source/
Outlays by
Function -
page 29

Explanatory
Notes -
page 30

Introduction

The *Monthly Treasury Statement of Receipts and Outlays of the United States Government (MTS)* is prepared by the Department of the Treasury, Financial Management Service, and after approval by the Fiscal Assistant Secretary of the Treasury, is normally released on the 15th workday of the month following the reporting month. The publication is based on data provided by Federal entities, disbursing officers, and Federal Reserve banks.

Audience

The *MTS* is published to meet the needs of: Those responsible for or interested in the cash position of the Treasury; Those who are responsible for or interested in the Government's budget results; and individuals and businesses whose operations depend upon or are related to the Government's financial operations.

Disclosure Statement

This statement summarizes the financial activities of the Federal Government and off-budget Federal entities conducted in accordance with the Budget of the U.S. Government, i.e., receipts and outlays of funds, the surplus or deficit, and the means of financing the deficit or disposing of the surplus. Information is presented on a modified cash basis: receipts are accounted for on the basis of collections; outlays

of receipts are treated as deductions from gross receipts; revolving and management fund receipts, reimbursements and refunds of monies previously expended are treated as deductions from gross outlays; and interest on the public debt (public issues) is recognized on the accrual basis. Major information sources include accounting data reported by Federal entities, disbursing officers, and Federal Reserve banks.

Triad of Publications

The *MTS* is part of a triad of Treasury financial reports. The *Daily Treasury Statement* is published each working day of the Federal Government. It provides data on the cash and debt operations of the Treasury based upon reporting of the Treasury account balances by Federal Reserve banks. The *MTS* is a report of Government receipts and outlays, based on agency reporting. The *U.S. Government Annual Report* is the official publication of the detailed receipts and outlays of the Government. It is published annually in accordance with legislative mandates given to the Secretary of the Treasury.

Data Sources and Information

The Explanatory Notes section of this publication provides information concerning the flow of data into the *MTS* and sources of information relevant to the *MTS*.

Table 1. Summary of Receipts, Outlays, and the Deficit/Surplus of the U.S. Government, Fiscal Years 1985 and 1986, by Month (in millions)

Period	Budget Receipts	Budget Outlays	Budget Deficit/Surplus (-)
FY 1985			
October	\$52,251	¹ \$81,028	\$28,777
November	51,494	79,956	28,462
December	62,404	77,583	15,179
January	70,454	76,838	6,384
February	54,021	74,851	20,830
March	49,606	78,067	28,461
April	94,593	82,228	- 12,365
May	39,794	80,245	40,450
June	72,151	71,506	- 645
July	² 57,970	² 78,012	20,042
August	55,776	83,621	27,845
September	73,808	73,191	- 617
Year-to-Date	733,996	936,809	202,813
FY 1986			
October	57,881	85,074	27,193
Year-to-date	57,881	85,074	27,193

¹Includes an adjustment to prior reporting.

²Does not include a prior period adjustment of \$326 million. However, the current fiscal year to date figure does include the adjustment.

Note: Details may not add to totals due to rounding.

Source: Financial Management Service, Department of the Treasury.

Table 2. Summary of Budget and Off-Budget Results and Financing of the U.S. Government, October 1985 and Other Periods (in millions)

Classification	Current Month	Actual Fiscal Year to Date	Budget Estimates Full Fiscal Year 1986 ¹	Actual Previous Fiscal Year to Date (1985)	Budget Estimates Next Fiscal Year (1987) ¹
Total budget and off-budget results					
Budget receipts	\$57,881	\$57,881	\$779,850	\$52,251	
Budget outlays	85,074	85,074	955,293	³ 81,028	
Budget surplus (+) or deficit (-)	27,193	27,193	-175,444	-28,777	
Off-budget surplus (+) or deficit (-)	+106	+106	-2,384	+768	
Total surplus (+) or deficit (-)	27,087	27,087	177,828	28,009	
Means of financing					
By Borrowing from the public	11,390	11,390	179,507	20,754	
By Reduction of Cash and Monetary assets, increase (-)	13,964	13,964		7,555	
By Other means	1,733	1,733	-1,679	-299	
Total budget and off-budget financing	27,087	27,087	177,828	28,009	

¹Based on the Mid-Session review of the FY 1985 budget released by the Office of Management and Budget on August 30, 1985
²Budget estimates for FY 1987 are not currently available
³Includes an adjustment to prior reporting
Source: Financial Management Service, Department of the Treasury

Figure 1. Monthly Receipts, Outlays, and Budget Deficits/Surplus of the U.S. Government, Fiscal Years 1985 and 1986

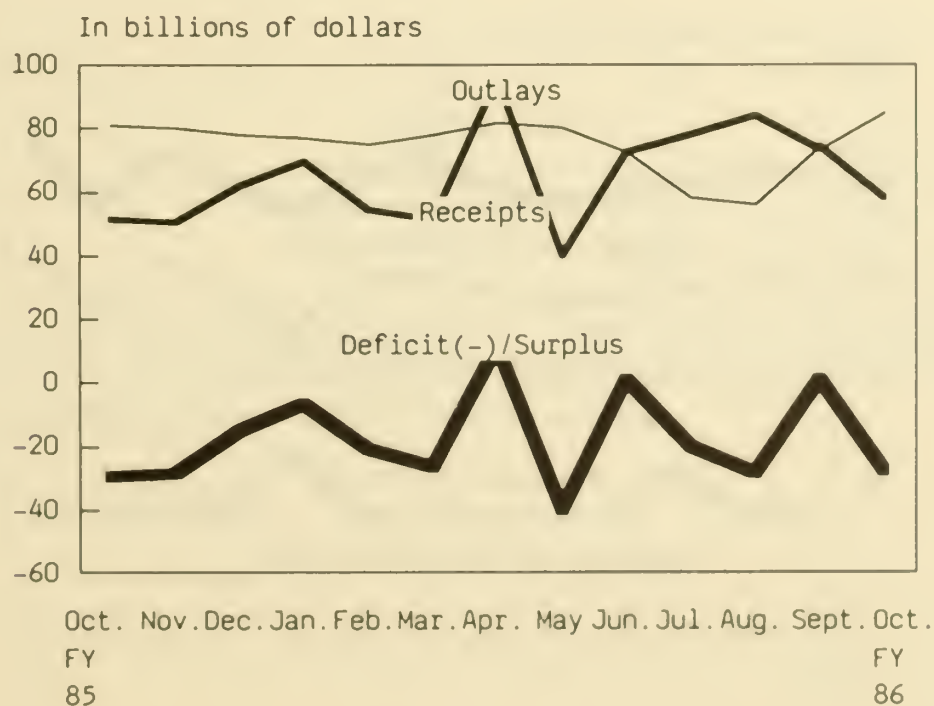


Figure 2. Monthly Receipts of the U.S. Government, by Source, Fiscal Years 1985 and 1986

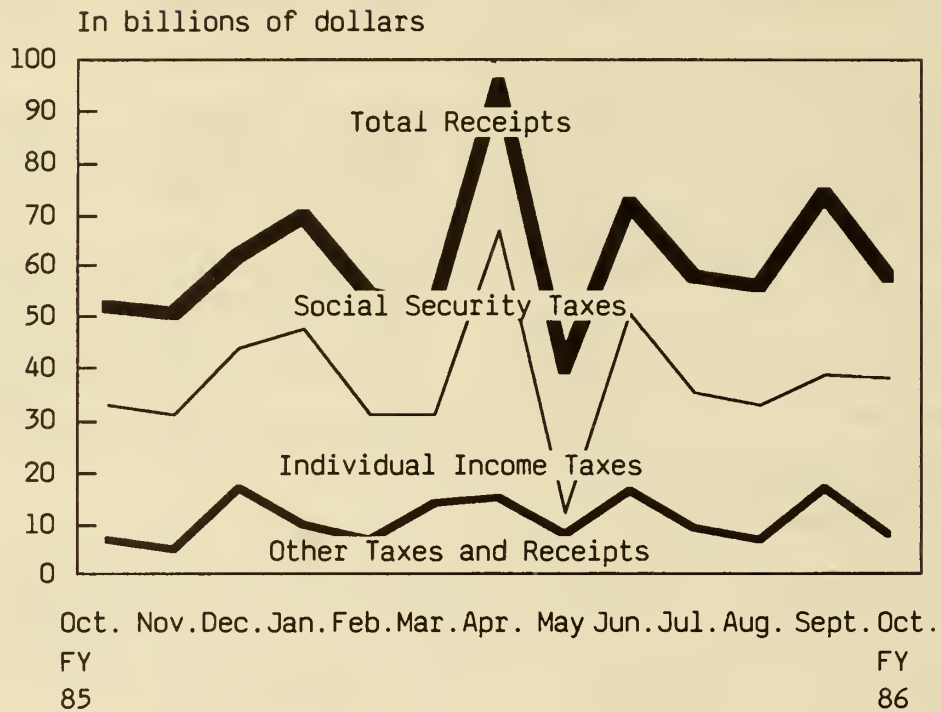


Figure 3. Monthly Outlays of the U.S. Government, by Function, Fiscal Years 1985 and 1986

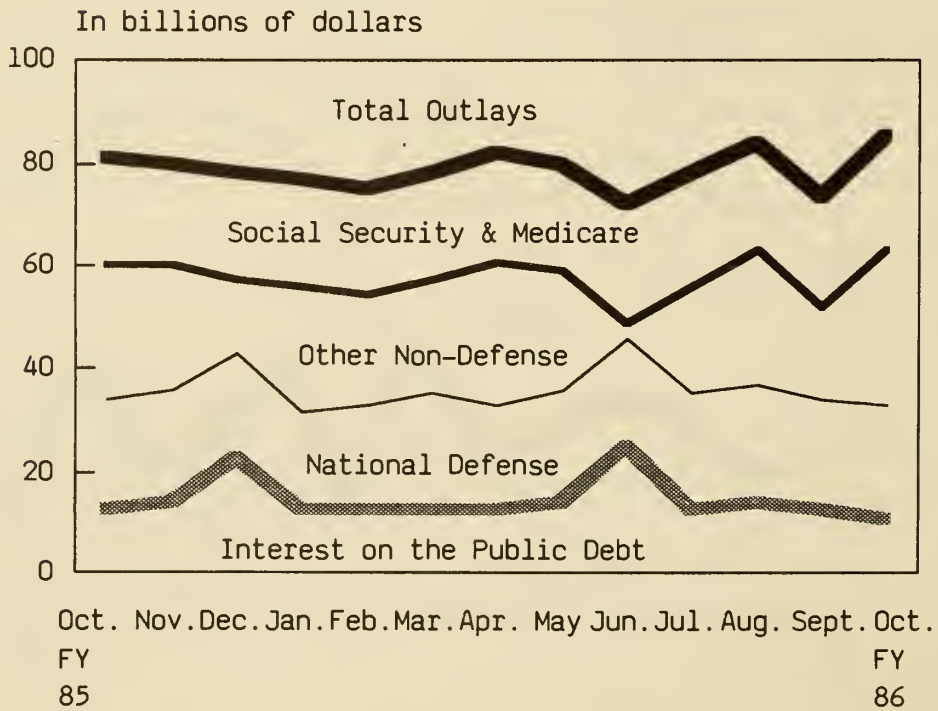


Table 3. Summary of Receipts and Outlays of the U.S. Government, October 1985 and Other Periods (in millions)

Classification	Actual This Month	Actual This Fiscal Year to Date	Actual Comparable Prior Period	Budget Estimates Full Fiscal Year ¹
Budget Receipts				
Individual income taxes	\$29,730	\$29,730	\$25,624	\$356,233
Corporation income taxes	1,181	1,181	937	68,033
Social insurance taxes and contributions				
Employment taxes and contributions	18,708	18,708	17,418	258,392
Unemployment insurance	1,340	1,340	1,323	24,246
Other retirement contributions	382	382	366	4,526
Excise taxes	2,958	2,958	3,264	32,937
Estate and gift taxes	574	574	582	5,337
Customs duties	1,106	1,106	1,150	12,104
Miscellaneous receipts	1,902	1,902	1,586	18,042
Total	57,881	57,881	52,251	779,850
Budget Outlays				
Legislative Branch	140	140	148	1,715
The Judiciary	98	98	79	1,137
Executive Office of the President	11	11	11	112
Funds Appropriated to the President	1,849	1,849	1,671	14,604
Department of Agriculture ²	5,368	5,368	4,593	42,188
Department of Commerce	163	163	177	2,060
Department of Defense—Military	21,284	21,284	18,707	259,395
Department of Defense—Civil	1,721	1,721	1,608	20,724
Department of Education	1,501	1,501	1,390	17,879
Department of Energy ²	910	910	880	8,655
Department of Health and Human Services	27,278	27,278	26,343	329,277
Department of Housing and Urban Development	1,408	1,408	4,733	15,117
Department of the Interior	275	275	458	4,402
Department of Justice	309	309	146	3,950
Department of Labor	1,233	1,233	1,279	23,071
Department of State	383	383	486	3,340
Department of Transportation	2,603	2,603	2,399	25,388
Department of the Treasury				
General revenue sharing	1,126	1,126	1,145	1,162
Interest on the public debt ³	11,411	11,411	12,507	194,000
Other ²	-1,054	-1,054	-1,803	-18,840
Environmental Protection Agency	504	504	407	4,600
General Services Administration	-159	-159	-301	118
National Aeronautics and Space Administration	889	889	801	7,847
Office of Personnel Management	2,071	2,071	1,964	24,412
Small Business Administration	176	176	216	150
Veterans Administration	2,126	2,126	2,097	26,589
Other independent agencies ²	2,458	2,458	2,470	9,283
Allowances, undistributed				24
Undistributed offsetting receipts				
Other interest				-953
Employer share, employee retirement	-2,172	-2,172	-1,957	-29,284
Interest received by trust funds	1,457	1,457	-356	-29,243
Rents and royalties on the Outer Continental Shelf lands	-293	-293	-1,269	-6,387
Sale of Conrail				-1,200
Total	85,074	85,074	81,028	955,293
Budget surplus (+) or deficit (-)	27,193	-27,193	-28,777	-175,444
Off-budget surplus (+) or deficit (-)	+ 106	+ 106	+ 768	- 2,384
Total surplus (+) or deficit (-)	-27,087	-27,087	-28,009	-177,828

¹Based on the Mid-Session Review of the 1986 Budget estimates released by OMB on August 30, 1985. The 1986 Budget includes a proposal to abolish the off-budget status of off-budget entities and to include these entities in the on-budget totals. While the budget included the off-budget data on-budget (under proposed legislation), the *Monthly Treasury Statement* is continuing to show them off-budget in conformity with current law. This presentation will be retained until enactment of the legislation repealing the off-budget status of these entities. The estimates for 1985 and 1986 in this document have been adjusted from the published budget totals to show the currently off-budget entities as still being off-budget in order to make the full fiscal year estimates consistent with the accounting basis for the monthly data.

²The outlays of this agency will be effected when the reclassification of all off-budget agencies to on-budget takes place.

³Includes purchase of trust fund securities at a premium.

No transactions.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 4. Receipts of the U.S. Government, October 1985 and Other Periods (in millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts	Gross Receipts	Refunds (Deduct)	Receipts
Individual income taxes:									
Withheld	\$29,360			\$29,360			\$24,721		
Presidential Election Campaign Fund	(**)			(**)					
Other	1,547			1,547			1,463		
Total—Individual income taxes	30,907	\$1,177	\$29,730	30,907	\$1,177	\$29,730	26,184	\$559	\$25,624
Corporation income taxes	3,383	2,202	1,181	3,383	2,202	1,181	3,307	2,371	937
Social insurance taxes and contributions:									
Employment taxes and contributions:									
Federal old-age and survivors ins. trust fund:									
Federal Insurance Contributions Act taxes	11,257		11,257	11,257		11,257	10,105		10,105
Self-Employment Contributions Act taxes	109		109	109		109	107		107
Deposits by States	1,450		1,450	1,450		1,450	1,981		1,981
Taxes on benefits	747		747	747		747	692		692
Total—FOASI trust fund	13,564		13,564	13,564		13,564	12,885		12,885
Federal disability insurance trust fund:									
Federal Insurance Contributions Act taxes	1,080		1,080	1,080		1,080	960		960
Self-Employment Contributions Act taxes	15		15	15		15	18		18
Deposits by States	174		174	174		174	132		132
Taxes on benefits	50		50	50		50	46		46
Total—FDI trust fund	1,319		1,319	1,319		1,319	1,157		1,157
Federal hospital insurance trust fund:									
Federal Insurance Contributions Act taxes	2,979		2,979	2,979		2,979	2,712		2,712
Self-Employment Contributions Act taxes	20		20	20		20	20		20
Deposits by States	469		469	469		469	352		352
Total—FHI trust fund	3,468		3,468	3,468		3,468	3,083		3,083
Railroad retirement accounts:									
Rail industry pension fund	129	- 1	129	129	- 1	129	87	4	83
Railroad social security equivalent benefit	160		160	160		160	142		142
Taxes on benefits	68		68	68		68	68		68
Total—Employment taxes and contributions	18,707	- 1	18,708	18,707	- 1	18,708	17,422	4	17,418
Unemployment insurance:									
Unemployment trust fund:									
State taxes deposited in Treasury	1,027		1,027	1,027		1,027	962		962
Federal Unemployment Tax Act taxes	265	5	260	265	5	260	363	3	360
Railroad Unemployment Ins. Act contributions	54		54	54		54	1		1
Total—Unemployment trust fund	1,346	5	1,340	1,346	5	1,340	1,326	3	1,323
Federal employees retirement contributions:									
Civil service retirement and disability fund	369		369	369		369	354		354
Foreign service retirement and disability fund	4		4	4		4	2		2
Other	(**)		(**)	(**)		(**)	(**)		(**)
Total—Federal employees retirement contributions	373		373	373		373	357		357
Other retirement contributions:									
Civil service retirement and disability fund	9		9	9		9	8		8
Total—Social insurance taxes and contributions	20,435	4	20,431	20,435	4	20,431	19,114	7	19,107
Excise taxes:									
Miscellaneous excise taxes ²	1,952	71	1,881	1,952	71	1,881	1,814	13	1,801
Airport and airway trust fund	270		270	270		270	237		237
Highway trust fund	777		777	777		777	1,180		1,180
Black lung disability trust fund	30		30	30		30	46		46
Total—Excise taxes	3,029	71	2,958	3,029	71	2,958	3,277	13	3,264
Estate and gift taxes	594	20	574	594	20	574	598	16	582
Customs duties	1,146	40	1,106	1,146	40	1,106	1,177	27	1,150
Miscellaneous receipts:									
Deposits of earnings by Federal Reserve banks	1,762		1,762	1,762		1,762	1,434		1,434
All other	142	2	139	142	2	139	153	1	153
Total—Miscellaneous receipts	1,904	2	1,902	1,904	2	1,902	1,587	1	1,586
Total—Budget receipts	61,398	3,517	57,881	61,398	3,517	57,881	55,244	2,994	52,251

¹In accordance with the provisions of the Social Security Act, as amended, "Individual Income Taxes Withheld" has been increased and "Federal Contribution Act Taxes" correspondingly decreased by \$290 million to correct estimates for the quarter ending December 31, 1984. "Individual Income Taxes-Other" has been decreased and "Self Employment Contribution Act Taxes" correspondingly increased by \$144 million to correct estimates for calendar year 1983 and prior.

²Includes amounts received for windfall profit tax pursuant to P. L. 96-223.

No transactions.

(**) Less than \$500,000.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury

Table 5. Outlays of the U.S. Government, October 1985 and Other Periods (in millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Legislative Branch:									
Senate	\$24	\$1	\$23	\$24	\$1	\$23	\$20	\$1	\$20
House of Representatives	40	(**)	40	40	(**)	40	37	(**)	37
Joint items	1		1	1		1	16		16
Congressional Budget Office	1		1	1		1	1		1
Architect of the Capitol	10	1	9	10	1	9	9	1	9
Library of Congress	21		21	21		21	19		19
Government Printing Office									
Revolving fund (net)	1		1	1		1	8		8
General fund appropriations	21		21	21		21	8		8
General Accounting Office	21		21	21		21	25		25
United States Tax Court	3		3	3		3	2		2
Other Legislative Branch agencies	1		1	1		1	3		3
Proprietary receipts from the public		(**)	(**)		(**)	(**)		(**)	(**)
Intrabudgetary transactions	(**)		(**)	(**)		(**)	(**)		(**)
Total—Legislative Branch	143	2	140	143	2	140	150	2	148
The Judiciary:									
Supreme Court of the United States	1		1	1		1	2		2
Courts of appeals, district courts, and other judicial services	91		91	91		91	73		73
Other	5		5	5		5	5		5
Total—The Judiciary	98		98	98		98	79		79
Executive Office of the President:									
Compensation of the President and the White House Office	3		3	3		3	2		2
Office of Management and Budget	4		4	4		4	4		4
Other	4		4	4		4	4		4
Total—Executive Office of the President	11		11	11		11	11		11
Funds Appropriated to the President:									
Appalachian Regional Development programs	22		22	22		22	22		22
Disaster relief	14		14	14		14	24		24
International security assistance									
Guarantee reserve fund	30	28	2	30	28	2	17	21	4
Foreign military sales credit	206		206	206		206	98		98
Economic support fund	1,304		1,304	1,304		1,304	1,419		1,419
Military assistance	(**)		(**)	(**)		(**)	(**)		(**)
Peacekeeping operations	2		2	2		2	3		3
Other	3		3	3		3	3		3
Proprietary receipts from the public		(**)	(**)		(**)	(**)		21	21
Total—International security assistance	1,545	29	1,517	1,545	29	1,517	1,540	42	1,498
International development assistance									
Multilateral assistance									
Contributions to international financial institutions									
International Development Association									
Inter-American Development Bank	53		53	53		53	37		37
Other	65		65	65		65	42		42
International organizations and programs	11		11	11		11	7		7
Total—Multilateral assistance	129		129	129		129	86		86
Agency for International Development									
Functional development assistance program	183	1	181	183	1	181	191	(**)	191
Operating expenses, Agency for International Development	48		48	48		48	25		25
Payment to Foreign Service retirement and disability fund									
Other	14	1	15	14	1	15	8	2	9
Proprietary receipts from the public		43	43		43	43		49	49
Total—Agency for International Development	217	45	172	217	45	172	209	51	158
Trade and development program	2		2	2		2	1		1
Peace Corps	11		11	11		11	8		8
Overseas Private Investment Corporation	14	2	16	14	2	16	6	6	12
Inter-American Foundation	1	2	(**)	1	2	(**)	2	1	2
African Development Foundation	(**)		(**)	(**)		(**)	(**)		(**)
Total—International development assistance	346	49	297	346	49	297	313	45	267

Table continued on next page.

Table 5. Outlays of the U.S. Government, October 1985 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Funds Appropriated to the President:—Continued									
International monetary programs	-\$121		-\$121	-\$121		-\$121	\$29		\$29
Military sales programs:									
Foreign military sales trust fund	817		817	817		817	802		802
Other	7		7	7		7	(**)	\$6	-6
Proprietary receipts from the public		\$705	-705		\$705	-705		964	-964
Other	1		1	1		1	(**)		(**)
Total—Funds Appropriated to the President	2,632	783	1,849	2,632	783	1,849	2,729	1,058	1,671
Department of Agriculture:									
Departmental administration	7		7	7		7	6		6
Agricultural Research Service	42		42	42		42	37		37
Cooperative State Research Service	19		19	19		19	16		16
Extension Service	25		25	25		25	25		25
Statistical Reporting Service	6		6	6		6	7		7
Economic Research Service	1		1	1		1	1		1
Foreign Agricultural Service	7		7	7		7	7		7
Foreign Assistance Programs	137		137	137		137	39		39
Agricultural Stabilization and Conservation Service	(**)		(**)	(**)		(**)	23		23
Federal Crop Insurance Corporation	89	14	76	89	14	76	74	21	53
Commodity Credit Corporation	2,933	293	2,640	2,933	293	2,640	2,382	679	1,703
Rural Electrification Administration	4	(**)	4	4	(**)	4	3	(**)	3
Farmers Home Administration:									
Public enterprise funds:									
Self-help housing land development fund									
Rural housing insurance fund	586	271	315	586	271	315	1,006	822	184
Agricultural credit insurance fund	606	401	205	606	401	205	708	318	390
Rural development insurance fund	699	603	96	699	603	96	799	598	202
Rural water and waste disposal grants	26		26	26		26	16		16
Salaries and expenses	29		29	29		29	17		17
Other	3		3	3		3	2		2
Total—Farmers Home Administration	1,949	1,275	674	1,949	1,275	674	2,548	1,738	810
Soil Conservation Service:									
Conservation operations	28		28	28		28	20		20
Watershed and flood prevention operations	23		23	23		23	26		26
Other	7		7	7		7	7		7
Animal and Plant Health Inspection Service	13		13	13		13	20		20
Agricultural Marketing Service:									
Funds for strengthening markets, income, and supply	(**)		(**)	(**)		(**)	95		95
Other	22	6	16	22	6	16	27	2	25
Food Safety and Inspection Service	26		26	26		26	26		26
Food and Nutrition Service:									
Food stamp program	928		928	928		928	903		903
Nutrition assistance for Puerto Rico	68		68	68		68	66		66
Child nutrition programs	202		202	202		202	200		200
Women, infants and children programs	127		127	127		127	125		125
Other	14		14	14		14	15		15
Total—Food and Nutrition Service	1,338		1,338	1,338		1,338	1,310		1,310
Forest Service:									
Forest research	9		9	9		9	9		9
National Forests system	117		117	117		117	121		121
Construction	29		29	29		29	28		28
Forest Service permanent appropriations	158		158	158		158	7		7
Cooperative work	12		12	12		12	11		11
Other	6		6	6		6	15		15
Total—Forest Service	331		331	331		331	191		191
Other	13	3	10	13	3	10	10		10
Proprietary receipts from the public		58	-58		58	-58		-132	132
Intrabudgetary transactions									
Total—Department of Agriculture	7,018	1,649	5,368	7,018	1,649	5,368	6,901	2,308	4,593

Table continued on next page.

Table 5. Outlays of the U.S. Government, October 1985 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Commerce:									
General administration	\$1		\$1	\$1		\$1	\$4		\$4
Bureau of the Census	24		24	24		24	24		24
Economic and Statistical Analysis	5		5	5		5	6		6
Economic Development Assistance	32	\$6	25	32	\$6	25	33	\$5	28
Promotion of Industry and Commerce	16		16	16		16	23		23
Science and technology									
National Oceanic and Atmospheric Administration	86	1	85	86	1	85	74	(**)	74
Patent and Trademark Office	8		8	8		8	10		10
National Bureau of Standards	2		2	2		2	8		8
National Telecommunications and Information Administration	12		12	12		12	3		3
Total—Science and technology	107	1	106	107	1	106	95	(**)	95
Proprietary receipts from the public		15	15		15	15		3	3
Intrabudgetary transactions	2		2	2		2	1		1
Total—Department of Commerce	186	23	163	186	23	163	185	8	177
Department of Defense—Military:									
Military personnel									
Department of the Army	2,214		2,214	2,214		2,214	2,066		2,066
Department of the Navy	1,933		1,933	1,933		1,933	1,806		1,806
Department of the Air Force	1,676		1,676	1,676		1,676	1,594		1,594
Imputed accruals for retirement									
Total—Military personnel	5,822		5,822	5,822		5,822	5,466		5,466
Operation and maintenance									
Department of the Army	1,739		1,739	1,739		1,739	1,492		1,492
Department of the Navy	2,006		2,006	2,006		2,006	2,056		2,056
Department of the Air Force	1,900		1,900	1,900		1,900	1,351		1,351
Defense agencies	628		628	628		628	554		554
Total—Operation and maintenance	6,273		6,273	6,273		6,273	5,452		5,452
Procurement									
Department of the Army	1,143		1,143	1,143		1,143	983		983
Department of the Navy	2,231		2,231	2,231		2,231	2,075		2,075
Department of the Air Force	2,395		2,395	2,395		2,395	1,859		1,859
Defense agencies	84		84	84		84	85		85
Total—Procurement	5,853		5,853	5,853		5,853	5,002		5,002
Research, development, test, and evaluation									
Department of the Army	291		291	291		291	308		308
Department of the Navy	886		886	886		886	576		576
Department of the Air Force	1,080		1,080	1,080		1,080	871		871
Defense agencies	264		264	264		264	209		209
Total—Research, development, test, and evaluation	2,521		2,521	2,521		2,521	1,963		1,963
Military construction									
Department of the Army	122		122	122		122	89		89
Department of the Navy	113		113	113		113	119		119
Department of the Air Force	165		165	165		165	115		115
Defense agencies	11		11	11		11	14		14
Total—Military construction	410		410	410		410	337		337
Family housing	240		240	240		240	192		192
Revolving and management funds									
Public enterprise funds	(**)	(**)	(**)	(**)	(**)	(**)	(**)	(**)	(**)
Intragovernmental funds									
Department of the Army	173		173	173		173	166		166
Department of the Navy	55		55	55		55	141		141
Department of the Air Force	82		82	82		82	132		132
Defense agencies	184		184	184		184	44		44
Other	30	26	4	30	26	4	28	26	2
Proprietary receipts from the public		171	171		171	171		83	83
Intrabudgetary transactions	206		206	206		206	175		175
Total—Department of Defense—Military	21,482	197	21,284	21,482	197	21,284	18,817	110	18,707

Table continued on next page.

Table 5. Outlays of the U.S. Government, October 1985 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Defense—Civil									
Corps of Engineers:									
General investigations	\$10		\$10	\$10		\$10	\$9		\$9
Construction, general	81		81	81		81	93		93
Operation and maintenance, general	101		101	101		101	111		111
Flood control	50		50	50		50	35		35
Other	20		20	20		20	50		50
Proprietary receipts from the public		\$6	-6		\$6	-6		\$7	-7
Total—Corps of Engineers	263	6	257	263	6	257	297	7	291
Military retirement fund:									
Payments to military retirement fund	10,500		10,500	10,500		10,500	9,500		9,500
Military retirement fund	1,459		1,459	1,459		1,459	1,314		1,314
Intrabudgetary transactions	-10,500		-10,500	-10,500		-10,500	-9,500		-9,500
Other	5	(**)	5	5	(**)	5	3	(**)	3
Proprietary receipts from the public		1	-1		1	-1		1	-1
Total—Department of Defense—Civil	1,727	7	1,721	1,727	7	1,721	1,615	7	1,608
Department of Education:									
Office of Elementary and Secondary Education:									
Compensatory education for the disadvantaged	348		348	348		348	73		73
Impact aid	4		4	4		4	18		18
Special programs	62		62	62		62	377		377
Indian education	18		18	18		18	3		3
Total—Office of Elementary and Secondary Education	433		433	433		433	471		471
Office of Bilingual Education and Minority Languages Affairs	21		21	21		21	9		9
Office of Special Education and Rehabilitative Services:									
Education for the handicapped	131		131	131		131	113		113
Rehabilitation services and handicapped research	120		120	120		120	19		19
Office of Vocational and Adult Education	98		98	98		98	34		34
Office of Postsecondary Education:									
College housing loans	(**)	32	-32	(**)	32	-32	2	95	-93
Student financial assistance	448		448	448		448	477		477
Guaranteed student loans	180		180	180		180	230		230
Higher education	51		51	51		51	50		50
Higher education facilities loans and insurance	-4		-4	-4		-4	-3		-3
Total—Office of Postsecondary Education	674	32	643	674	32	643	755	95	660
Office of Educational Research and Improvement	15		15	15		15	11		11
Special institutions	23		23	23		23	56		56
Departmental management	20		20	20		20	21		21
Proprietary receipts from the public		2	-2		2	-2		4	-4
Total—Department of Education	1,534	33	1,501	1,534	33	1,501	1,489	99	1,390
Department of Energy:									
Atomic energy defense activities	618		618	618		618	586		586
Energy programs:									
General science and research activities	41		41	41		41	47		47
Energy supply, R and D activities	247		247	247		247	220		220
Uranium supply and enrichment activities	147		147	147		147	166		166
Fossil energy research and development	15		15	15		15	16		16
Naval petroleum and oil shale reserves	19		19	19		19	14		14
Energy conservation	37		37	37		37	31		31
Strategic petroleum reserve	22		22	22		22	15		15
Nuclear waste disposal fund	21		21	21		21	20		20
Other	29		29	29		29	28		28
Total—Energy programs	577		577	577		577	558		558
Power Marketing Administration	102	97	5	102	97	5	114	138	-23
Departmental administration	26		26	26		26	35		35
Proprietary receipts from the public		316	-316		316	-316		276	-276
Total—Department of Energy	1,323	413	910	1,323	413	910	1,293	414	880

Table continued on next page.

Table 5. Outlays of the U.S. Government, October 1985 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services:									
Public Health Service									
Food and Drug Administration	\$33	(**)	\$33	\$33	(**)	\$33	\$32	(**)	\$32
Health Resources and Services Administration									
Public enterprise funds	8		8	8		8	1		1
Health resources and services	111		111	111		111	111		111
Indian health and facilities	71		71	71		71	110		110
Centers for Disease Control	29		29	29		29	38		38
National Institutes of Health									
Cancer research	107		107	107		107	108		108
Heart, lung, and blood research	74		74	74		74	76		76
Arthritis, diabetes, and digestive and kidney diseases	47		47	47		47	55		55
Neurological and communicative disorders and stroke	33		33	33		33	37		37
Allergy and infectious diseases	31		31	31		31	38		38
General medical sciences	36		36	36		36	34		34
Child health and human development	26		26	26		26	28		28
Other research institutes	51		51	51		51	53		53
Research resources	26		26	26		26	21		21
Other	2		2	2		2	41		41
Total—National Institutes of Health	436		436	436		436	409		409
Alcohol, Drug Abuse, and Mental Health Administration	81		81	81		81	92		92
Office of Assistant Secretary for Health	15		15	15		15	12		12
Total—Public Health Service	784	(**)	784	784	(**)	784	806	(**)	805
Health Care Financing Administration									
Grants to States for Medicaid	2,189		2,189	2,189		2,189	1,929		1,929
Payments to health care trust funds	1,521		1,521	1,521		1,521	1,429		1,429
Program management	6		6	6		6	4		4
Federal hospital insurance trust fund									
Benefit payments	4,279		4,279	4,279		4,279	4,994		4,994
Administrative expenses and construction	61		61	61		61	51		51
Interest on normalized tax transfers									
Total—FHI trust fund	4,340		4,340	4,340		4,340	5,044		5,044
Federal supplementary medical ins. trust fund									
Benefit payments	2,164		2,164	2,164		2,164	1,989		1,989
Administrative expenses and construction	82		82	82		82	96		96
Total—FSMI trust fund	2,245		2,245	2,245		2,245	2,085		2,085
Total—Health Care Financing Administration	10,301		10,301	10,301		10,301	10,492		10,492
Social Security Administration									
Payments to social security trust funds	12		12	12		12	375		375
Special benefits for disabled coal miners	84		84	84		84	87		87
Supplemental security income program	815		815	815		815	783		783
Assistance payments program	881		881	881		881	713		713
Child support enforcement	57		57	57		57	51		51
Low income home energy assistance	78		78	78		78	47		47
Refugee and entrant assistance	31		31	31		31	51		51
Payments to States from receipts for child support	(**)	(**)	(**)	(**)	(**)	(**)	(**)	(**)	(**)
Federal old-age and survivors insurance trust fund									
Benefit payments	13,970		13,970	13,970		13,970	13,116		13,116
Administrative expenses and construction	135		135	135		135	127		127
Payment to railroad retirement account									
Interest expense on interfund borrowings	119		119	119		119	159		159
Interest on normalized tax transfers									
Total—FOASI trust fund	14,224		14,224	14,224		14,224	13,401		13,401

Table continued on next page.

Table 5. Outlays of the U.S. Government, October 1985 and Other Periods (in millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Health and Human Services:—Continued									
Social Security Administration:—Continued									
Federal disability insurance trust fund:									
Benefit payments	\$1,570	.....	\$1,570	\$1,570	.....	\$1,570	\$1,483	.....	\$1,483
Administrative expenses and construction	54	.....	54	54	.....	54	43	.....	43
Payment to railroad retirement account .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Interest on normalized tax transfers .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Total—FDI trust fund	1,625	.....	1,625	1,625	.....	1,625	1,526	.....	1,526
Total—Social Security Administration	17,808	.....	17,808	17,808	.....	17,808	17,035	.....	17,035
Human Development Services:									
Social services block grant	206	.....	206	206	.....	206	105	.....	105
Human development services	178	.....	178	178	.....	178	173	.....	173
Family social services	66	.....	66	66	.....	66	74	.....	74
Work incentives	9	.....	9	9	.....	9	10	.....	10
Community services	23	.....	23	23	.....	23	29	.....	29
Other	(**)	(**)	(**)	(**)	(**)	(**)	(**)	(**)	(**)
Total—Human Development Services	482	(**)	482	482	(**)	482	390	(**)	390
Departmental management	28	.....	28	28	.....	28	29	.....	29
Proprietary receipts from the public .....	.....	\$473	—473	.....	\$473	—473	.....	\$445	—445
Intrabudgetary transactions:									
Payments for health insurance for the aged:									
Federal supplementary medical insurance trust fund ..	—1,521	.....	—1,521	—1,521	.....	—1,521	—1,429	.....	—1,429
Payments for tax and other credits ¹ :									
Federal old-age and survivors insurance trust fund ...	—12	.....	—12	—12	.....	—12	—344	.....	—344
Federal disability insurance trust fund .....	.....	.....	.....	.....	.....	.....	—31	.....	—31
Federal hospital insurance trust fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Other	—119	.....	—119	—119	.....	—119	—159	.....	—159
Total—Department of Health and Human Services	27,751	473	27,278	27,751	473	27,278	26,789	446	26,343
Department of Housing and Urban Development:									
Housing Programs:									
Public enterprise funds:									
Federal Housing Administration fund	265	470	—205	265	470	—205	175	274	—98
Housing for the elderly or handicapped fund	40	36	4	40	36	4	258	33	225
Other	1	5	—4	1	5	—4	1	4	—3
Rent supplement payments	2	.....	2	2	.....	2	247	.....	247
Homeownership assistance	7	.....	7	7	.....	7	18	.....	18
Rental housing assistance	59	.....	59	59	.....	59	37	.....	37
Low-rent public housing	295	.....	295	295	.....	295	168	.....	168
College housing grants .....	.....	.....	.....	.....	.....	.....	1	.....	1
Lower income housing assistance	713	.....	713	713	.....	713	441	.....	441
Other	9	.....	9	9	.....	9	5	.....	5
Total—Housing Programs	1,391	511	880	1,391	511	880	1,351	311	1,040
Public and Indian Housing:									
Low-rent housing—loans and other expenses	—68	12	—80	—68	12	—80	3,024	29	2,996
Payments for operation of low-income housing projects ..	106	.....	106	106	.....	106	108	.....	108
Total—Public and Indian Housing	39	12	26	39	12	26	3,132	29	3,103
Government National Mortgage Association:									
Special assistance functions fund .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Emergency mortgage purchase assistance .....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Management and liquidating functions fund	62	31	31	62	31	31	120	30	89
Guarantees of mortgage-backed securities	2	15	—13	2	15	—13	4	20	—16
Participation sales fund	16	.....	16	16	.....	16	—7	.....	—7
Total—Government National Mortgage Association ...	80	46	34	80	46	34	117	51	66
Community Planning and Development:									
Public enterprise fund	10	11	—1	10	11	—1	26	21	5
Community development grants	342	.....	342	342	.....	342	412	.....	412
Urban development action grants	55	.....	55	55	.....	55	37	.....	37
Other	7	.....	7	7	.....	7	5	.....	5
Total—Community Planning and Development	414	11	403	414	11	403	480	21	460
Management and administration	58	.....	58	58	.....	58	59	.....	59
Other	7	.....	7	7	.....	7	4	.....	4
Total—Department of Housing and Urban Development	1,989	580	1,408	1,989	580	1,408	5,143	410	4,733

Table continued on next page.

Table 5. Outlays of the U.S. Government, October 1985 and Other Periods (in millions)

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Interior:									
Land and minerals management									
Bureau of Land Management									
Management of lands and resources	\$45		\$45	\$45		\$45	\$37		\$37
Payments in lieu of taxes	(**)		(**)	(**)		(**)	(**)		(**)
Payments to States and counties for general purpose fiscal assistance							59		59
Other	7		7	7		7	5		5
Minerals Management Service	60		60	60		60	51		51
Office of Surface Mining Reclamation and Enforcement	27		27	27		27	21		21
Total—Land and minerals management	139		139	139		139	173		173
Water and science									
Bureau of Reclamation									
Construction program	37	\$5	32	37	\$5	32	67	\$5	62
Operation and maintenance	8		8	8		8	13		13
Other	4		4	4		4	9		9
Geological Survey	23		23	23		23	29		29
Bureau of Mines	8	2	6	8	2	6	15	2	13
Total—Water and science	81	7	74	81	7	74	133	7	126
Fish and wildlife and parks									
United States Fish and Wildlife Service	51		51	51		51	31		31
National Park Service	66		66	66		66	89		89
Total—Fish and wildlife and parks	118		118	118		118	120		120
Bureau of Indian Affairs									
Operation of Indian programs	76		76	76		76	104		104
Construction	11		11	11		11	9		9
Indian tribal funds	17		17	17		17	21		21
Other	(**)	1	1	(**)	1	1	4	1	3
Total—Bureau of Indian Affairs	70	1	69	70	1	69	137	1	136
Territorial and International Affairs	16		16	16		16	19		19
Departmental offices	7		7	7		7	27		27
Proprietary receipts from the public									
Receipts from oil and gas leases, national petroleum reserve in Alaska									
Other		144	144		144	144		142	142
Intrabudgetary transactions	3		3	3		3	(**)		(**)
Total—Department of the Interior	427	152	275	427	152	275	608	150	458
Department of Justice:									
General administration	13		13	13		13	8		8
United States Parole Commission	1		1	1		1	1		1
Legal activities	60		60	60		60	60		60
Interagency law enforcement	5		5	5		5	(**)		(**)
Federal Bureau of Investigation	97		97	97		97	80		80
Drug Enforcement Administration	24		24	24		24	50		50
Immigration and Naturalization Service	51		51	51		51	47		47
Federal Prison System	49	3	47	49	3	47	55	2	53
Office of Justice Programs	9		9	9		9	12		12
Other	9	5	4	9	5	4	165		165
Total—Department of Justice	317	8	309	317	8	309	148	2	146
Department of Labor:									
Employment and Training Administration									
Program administration	4		4	4		4	4		4
Training and employment services	273		273	273		273	240		240
Community service employment for older Americans	23		23	23		23	25		25
Federal unemployment benefits and allowances	9		9	9		9	4		4
State unemployment insurance and employment service operation	7		7	7		7	51		51
Advances to the unemployment trust fund and other funds							205		205
Other	(**)		(**)	(**)		(**)	(**)		(**)

Table continued on next page.

Table 5. Outlays of the U.S. Government, October 1985 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Labor:—Continued									
Employment and Training Administration —Continued									
Unemployment trust fund:									
Federal-State unemployment insurance:									
State unemployment benefits	\$1,074		\$1,074	\$1,074		\$1,074	\$1,092		\$1,092
State administrative expenses	200		200	200		200	150		150
Federal administrative expenses	8		8	8		8	3		3
Veterans employment and training	8		8	8		8			
Interest on refunds of taxes	1		1	1		1	(**)		(**)
Repayment of advances from the general fund									
Interest on advances to the Employment Security Administration account									
Railroad-unemployment insurance:									
Railroad unemployment benefits	16		16	16		16	13		13
Administrative expenses	2		2	2		2	2		2
Payment of interest on advances from railroad retirement account							5		5
Total—Unemployment trust fund	1,309		1,309	1,309		1,309	1,265		1,265
Total—Employment and Training Administration	1,611		1,611	1,611		1,611	1,794		1,794
Labor-Management Services	4		4	4		4	3		3
Pension Benefit Guaranty Corporation	18	\$9	8	18	\$9	8	15	\$5	10
Employment Standards Administration:									
Salaries and expenses	16		16	16		16	10		10
Special benefits	-443		-443	-443		-443	-430		-430
Black lung disability trust fund	42		42	42		42	51		51
Special workers' compensation expenses	7		7	7		7	7		7
Occupational Safety and Health Administration	13		13	13		13	12		12
Mine Safety and Health Administration	8		8	8		8	12		12
Bureau of Labor Statistics	9		9	9		9	8		8
Departmental management	6		6	6		6	16		16
Proprietary receipts from the public		(**)	(**)		(**)	(**)		(**)	(**)
Intrabudgetary transactions	-47		-47	-47		-47	-215		-215
Total—Department of Labor	1,242	9	1,233	1,242	9	1,233	1,285	5	1,279
Department of State:									
Administration of Foreign Affairs:									
Salaries and expenses	133		133	133		133	117		117
Acquisition, operation, and maintenance of buildings abroad	20		20	20		20	12		12
Payment to Foreign Service retirement and disability fund	15		15	15		15	107		107
Foreign Service retirement and disability fund	20		20	20		20	19		19
Other	3		3	3		3	(**)		(**)
Total—Administration of Foreign Affairs	190		190	190		190	255		255
International Organizations and Conferences	140		140	140		140	295		295
International Commissions	3		3	3		3	4		4
Migration and Refugee Assistance	58		58	58		58	28		28
International Narcotics Control	4		4	4		4	5		5
Other	2		2	2		2	6		6
Proprietary receipts from the public									
Intrabudgetary transactions	-15		-15	-15		-15	-107		-107
Total—Department of State	383		383	383		383	486		486
Department of Transportation:									
Federal Highway Administration:									
Highway trust fund:									
Federal-aid highways	1,529		1,529	1,529		1,529	1,407		1,407
Other	3	1	1	3	1	1	-5		-5
Other programs	23		23	23		23	47		47
Total—Federal Highway Administration	1,554	1	1,553	1,554	1	1,553	1,450		1,450
National Highway Traffic Safety Administration:									
Operations and research	6		6	6		6	6		6
Trust fund share of highway safety programs	9		9	9		9			
Other	(**)		(**)	(**)		(**)	(**)		(**)

Table continued on next page.

Table 5. Outlays of the U.S. Government, October 1985 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of Transportation:—Continued									
Federal Railroad Administration									
Public enterprise funds	(**)	(**)	(**)	(**)	(**)	(**)	\$13	\$8	\$5
Northeast corridor improvement program	\$15		\$15	\$15		\$15	16		16
Grants to National Railroad Passenger Corporation	88		88	88		88	16		16
Other	7		7	7		7	8		8
Total—Federal Railroad Administration	110	(**)	109	110	(**)	109	54	8	46
Urban Mass Transportation Administration									
Formula grants	79		79	79		79	98		98
Discretionary grants	104		104	104		104	19		19
Other	83		83	83		83	161		161
Federal Aviation Administration									
Operations	197		197	197		197	219		219
Other	8		8	8		8	9		9
Airport and airway trust fund									
Grants-in-aid for airports	73		73	73		73	81		81
Facilities and equipment	35		35	35		35	26		26
Research, engineering and development	32		32	32		32	17		17
Operations	(**)		(**)	(**)		(**)	(**)		(**)
Total—Airport and airway trust fund	139		139	139		139	124		124
Total—Federal Aviation Administration	344		344	344		344	352		352
Coast Guard									
Operating expenses	145		145	145		145	155		155
Acquisition, construction, and improvements	41		41	41		41	39		39
Retired pay	26		26	26		26	27		27
Other	12	(**)	12	12	(**)	12	21	(**)	20
Total—Coast Guard	224	(**)	223	224	(**)	223	242	(**)	241
Maritime Administration									
Public enterprise funds	88	\$40	48	88	\$40	48	5	21	-16
Ship construction							(**)		(**)
Operating-differential subsidies	29		29	29	(**)	29	32		32
Other	5		5	5		5	8		8
Other	15	1	14	15	1	14	7	1	6
Proprietary receipts from the public		5	-5		5	-5		4	-4
Intrabudgetary transactions	(**)		(**)	(**)		(**)	-1		-1
Total—Department of Transportation	2,651	48	2,603	2,651	48	2,603	2,433	34	2,399
Department of the Treasury:									
Office of the Secretary	43		43	43		43	24		-24
Office of Revenue Sharing									
Salaries and expenses	1		1	1		1	1		1
General revenue sharing	1,126		1,126	1,126		1,126	1,145		1,145
Federal Law Enforcement Training Center	1		1	1		1	2		2
Financial Management Service									
Salaries and expenses	18		18	18		18	19		19
Claims, judgements, and relief acts	22		22	22		22	18		18
Advances to the railroad retirement account									
Payments to Synthetic Fuels Corporation	2		2	2		2	2		2
Other	25		25	25		25	1		1
Total—Financial Management Service	66		66	66		66	39		39
Bureau of Alcohol, Tobacco and Firearms	13		13	13		13	15		15
United States Customs Service	51		51	51		51	51		51
Bureau of Engraving and Printing	7		7	7		7	2		-2
Bureau of the Mint	9		9	9		9	14		14
Bureau of the Public Debt	11		11	11		11	14		14

Table continued on next page.

Table 5. Outlays of the U.S. Government, October 1985 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Department of the Treasury:—Continued									
Internal Revenue Service:									
Salaries and expenses	\$9		\$9	\$9		\$9	\$10		\$10
Processing tax returns	87		87	87		87	189		189
Examinations and appeals	111		111	111		111	280		280
Investigation, collection and taxpayer service	85		85	85		85	211		211
Payment where credit exceeds liability for tax							5		5
Refunding internal revenue collections, interest	187		187	187		187	109		109
Internal revenue collections for Puerto Rico	27		27	27		27	37		37
Other	1		1	1		1	5	(**)	5
Total—Internal Revenue Service	506		506	506		506	847	(**)	847
United States Secret Service	25		25	25		25	33		33
Comptroller of the Currency	14	\$1	13	14	\$1	13	13	\$1	11
Interest on the public debt:									
Public issues (accrual basis)	12,632		12,632	12,632		12,632	11,828		11,828
Special issues (cash basis)	-1,221		2-1,221	-1,221		-1,221	679		679
Total—Interest on the public debt	11,411		11,411	11,411		11,411	12,507		12,507
Proprietary receipts from the public		329	-329		329	-329		354	-354
Receipts from off-budget Federal entities		727	-727		727	-727		1,266	-1,266
Intrabudgetary transactions	-643		-643	-643		-643	-1,183		-1,183
Total—Department of the Treasury	12,541	1,057	11,484	12,541	1,057	11,484	13,471	1,622	11,849
Environmental Protection Agency:									
Salaries and expenses	52		52	52		52	53		53
Research and development	15		15	15		15	11		11
Abatement, control, and compliance	31		31	31		31	31		31
Construction grants	368		368	368		368	290		290
Hazardous substance response trust fund	38		38	38		38	22		22
Other	(**)	(**)	(**)	(**)	(**)	(**)	44	(**)	44
Proprietary receipts from the public		(**)	(**)		(**)	(**)		(**)	(**)
Intrabudgetary transactions							-44		-44
Total—Environmental Protection Agency	504	(**)	504	504	(**)	504	407	(**)	407
General Services Administration:									
Real property activities	-192		-192	-192		-192	-317		-317
Personal property activities	40		40	40		40	13		13
Office of Information Resources Management	-5		-5	-5		-5	-66		-66
Federal property resources activities	9		9	9		9	2		2
General activities	14		14	14		14	11		11
Proprietary receipts from the public		2	-2		2	-2		8	-8
Other		23	-23		23	-23		-63	63
Total—General Services Administration	-134	25	-159	-134	25	-159	-357	-55	-301
National Aeronautics and Space Administration:									
Research and development	265		265	265		265	182		182
Space flight, control, and data communications	512		512	512		512	503		503
Construction of facilities	12		12	12		12	14		14
Research and program management	100		100	100		100	102		102
Other									
Total—National Aeronautics and Space Administration	889		889	889		889	801		801
Office of Personnel Management:									
Salaries and expenses	11		11	11		11	9		9
Government payment for annuitants, employees health benefits	127		127	127		127	121		121
Payment to civil service retirement and disability fund	(**)		(**)	(**)		(**)	(**)		(**)
Civil service retirement and disability fund	1,974		1,974	1,974		1,974	1,867		1,867
Employees health benefits fund	517	547	-30	517	547	-30	517	541	-23
Employees life insurance fund	63	76	-13	63	76	-13	60	70	-10
Retired employees health benefits fund	1	1	(**)	1	1	(**)	1	1	(**)
Other	3		3	3		3	2		2
Intrabudgetary transactions:									
Civil service retirement and disability fund:									
General fund contributions	(**)		(**)	(**)		(**)	(**)		(**)
Other	-3		-3	-3		-3	-3		-3
Total—Office of Personnel Management	2,695	624	2,071	2,695	624	2,071	2,576	612	1,964

Table continued on next page.

Table 5. Outlays of the U.S. Government, October 1985 and Other Periods (In millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Small Business Administration:									
Public enterprise funds:									
Business loan and investment fund	\$84	\$80	\$3	\$84	\$80	\$3	\$82	\$51	\$31
Disaster loan fund	196	53	143	196	53	143	209	53	156
Other	7	1	5	7	1	5	3	1	2
Salaries and expenses	24		24	24		24	27		27
Other	(**)		(**)	(**)		(**)		(**)	(**)
Total—Small Business Administration	310	134	176	310	134	176	321	105	216
Veterans Administration:									
Public enterprise funds:									
Loan guaranty revolving fund	158	204	46	158	204	46	127	180	53
Direct loan revolving fund	2	5	3	2	5	3	3	7	4
Other	39	30	9	39	30	9	32	35	3
Compensation and pensions	1,174		1,174	1,174		1,174	1,162		1,162
Readjustment benefits	62		62	62		62	85		85
Medical care	698		698	698		698	723		723
Medical and prosthetic research	15		15	15		15	14		14
General operating expenses	140		140	140		140	71		71
Construction projects	49		49	49		49	45		45
Post-Vietnam era veterans education account	15		15	15		15	14		14
Insurance funds:									
National service life	88		88	88		88	75		75
United States government life	4		4	4		4	3		3
Veterans special life	5	5	(**)	5	5	(**)	5	5	(**)
Other	13		13	13		13	19		19
Proprietary receipts from the public:									
National service life		39	39		39	39		38	38
United States government life		(**)	(**)		(**)	(**)		(**)	(**)
Other	3	19	22	3	19	22		15	15
Intrabudgetary transactions	31		31	31		31	1		1
Total—Veterans Administration	2,428	302	2,126	2,428	302	2,126	2,376	280	2,097
Independent agencies:									
Action	12		12	12		12	8		8
Board for International Broadcasting	(**)		(**)	(**)		(**)	11		11
Consumer Product Safety Commission	3		3	3		3			
Corporation for Public Broadcasting	160		160	160		160	151		151
District of Columbia									
Federal payment	491		491	491		491	485		485
Loans and repayable advances		35	35		35	35		34	34
Equal Employment Opportunity Commission	13		13	13		13	13		13
Export-Import Bank of the United States	285	253	31	285	253	31	278	478	200
Federal Communications Commission	8		8	8		8	9		9
Federal Deposit Insurance Corporation	993	205	788	993	205	788	444	261	183
Federal Emergency Management Agency									
Public enterprise funds	34	27	7	34	27	7	33	28	5
Salaries and expenses	9		9	9		9	12		12
Emergency management and planning assistance	28		28	28		28	29		29
Emergency food distribution and shelter program	20		20	20		20	35		35
Other									
Federal Home Loan Bank Board:									
Public enterprise funds									
Federal Home Loan Bank Board revolving fund	3	3	(**)	3	3	(**)	7	9	1
Federal Savings and Loan Insurance Corp. fund	48	336	288	48	336	288	297	52	245
Other									
Federal Trade Commission	5		5	5		5	8		8
Intragovernmental agencies									
Washington Metropolitan Area Transit Authority							(**)		(**)
Other	1	(**)	(**)	1	(**)	(**)	1	(**)	1
Interstate Commerce Commission	3		3	3		3	6		6
Legal Services Corporation	26		26	26		26	24		24
Merit Systems Protection Board	1		1	1		1	1		1
National Archives and Record Administration	13		13	13		13	9		9
National Credit Union Administration									
Central liquidity facility	17	20	3	17	20	3	162	167	5
Other	1	11	11	1	11	11	6	1	4

Table continued on next page.

Table 5. Outlays of the U.S. Government, October 1985 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Independent agencies:—Continued									
National Foundation on the Arts and the Humanities:									
National Endowment for the Arts	\$21		\$21	\$21		\$21	\$14		\$14
National Endowment for the Humanities	11		11	11		11	14		14
Institute of Museum Services	(**)		(**)	(**)		(**)	5	(**)	5
National Labor Relations Board	12	(**)	12	12	(**)	12	17	(**)	17
National Science Foundation	100	(**)	100	100		100	112		112
National Transportation Safety Board	2		2	2		2	2		2
Nuclear Regulatory Commission	34		34	34		34	41		41
Panama Canal Commission	30	\$37	-7	30	\$37	-7	29	\$36	-7
Postal Service (payment to the Postal Service fund)	196		196	196		196	409		409
Railroad Retirement Board:									
Federal windfall subsidy	33		33	33		33	34		34
Payment to railroad unemployment insurance trust fund	(**)		(**)	(**)		(**)			
Milwaukee railroad restructuring, administration	1		1	1		1	1		1
Railroad retirement accounts:									
Social security equivalent benefit account	310		310	310		310	302		302
Benefits payments and claims	180		180	180		180	175		175
Advances to the railroad retirement account from the FOASI trust fund									
Advances to the railroad retirement account from the FDI trust fund	(**)		(**)	(**)		(**)	(**)		(**)
Disbursements for the payment of FOASI benefits	56		56	56		56	(**)		(**)
Disbursements for the payment of FDI benefits	4		4	4		4	(**)		(**)
Administrative expenses	3		3	3		3	4	(**)	4
Interest on refunds of taxes	(**)		(**)	(**)		(**)	3		3
Intrabudgetary transactions:									
Railroad retirement account:									
Payments to railroad retirement trust funds							-15		-15
Interest on advances to railroad unemployment insurance account							-5		-5
Total—Railroad Retirement Board	587		587	587		587	498		498
Securities and Exchange Commission	7		7	7		7	10		10
Smithsonian Institution	21		21	21		21	12		12
Tennessee Valley Authority	497	406	91	497	406	91	650	386	265
United States Information Agency	63	(**)	63	63	(**)	63	45		45
United States Railway Association	(**)		(**)	(**)		(**)	(**)		(**)
Other independent agencies	40	2	37	40	2	37	38	1	36
Total—Independent agencies	3,794	1,336	2,458	3,794	1,336	2,458	3,923	1,453	2,470
Undistributed offsetting receipts:									
Other interest		(**)	(**)		(**)	(**)		(**)	(**)
Employer share, employee retirement:									
Legislative Branch:									
United States Tax Court:									
Tax court judges survivors annuity fund	(**)		(**)	(**)		(**)	(**)		(**)
The Judiciary:									
Judicial survivors annuity fund	(**)		(**)	(**)		(**)	(**)		(**)
Department of Defense—Military:									
Education Benefits fund	-19		-19	-19		-19			
Department of Defense—Civil:									
Military retirement fund	-1,427		-1,427	-1,427		-1,427	-1,294		-1,294
Department of Health and Human Services:									
Federal old-age and survivors insurance trust fund	-199		-199	-199		-199	-174		-174
Federal disability insurance trust fund	-19		-19	-19		-19	-16		-16
Federal hospital insurance trust fund	-117		-117	-117		-117	-109		-109
Department of State:									
Foreign Service retirement and disability fund	-4		-4	-4		-4	-2		-2
Office of Personnel Management:									
Civil Service retirement and disability fund	-298		-298	-298		-298	-291		-291
Receipts from off-budget Federal agencies:									
Office of Personnel Management:									
Civil service retirement and disability fund	-89		-89	-89		-89	-71		-71
Subtotal	-2,172		-2,172	-2,172		-2,172	-1,957		-1,957

Table continued on next page.

Table 5. Outlays of the U.S. Government, October 1985 and Other Periods (in millions)—Continued

Classification	This Month			Current Fiscal Year to Date			Prior Fiscal Year to Date		
	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays	Gross Outlays	Applicable Receipts	Outlays
Undistributed offsetting receipts:—Continued									
Interest received by trust funds									
The Judiciary									
Judicial survivors annuity fund									
Department of Defense—Civil									
Education benefits fund	\$3		\$3	\$3		\$3			
Military retirement fund	1,758		² 1,758	1,758		1,758	(**)		(**)
Soldiers' and Airmen's Home permanent fund									
Corps of Engineers	6		6	6		6	\$6		\$6
Department of Health and Human Services									
Federal old-age and survivors insurance trust fund	157		157	157		157	226		226
Federal disability insurance trust fund	26		26	26		26	28		28
Federal hospital insurance trust fund	6		6	6		6	7		7
Federal supplementary medical insurance trust fund	37		37	37		37	16		16
Department of Labor									
Unemployment trust fund	13		13	13		13	10		10
Department of State									
Foreign Service retirement and disability fund	(**)		(**)	(**)		(**)	(**)		(**)
Department of Transportation									
Airport and airway trust fund	(**)		(**)	(**)		(**)	3		3
Highway trust fund	8		8	8		8	23		23
Environmental Protection Agency									
Post-closure liability trust fund	1		1	1		1	1		1
Office of Personnel Management fund									
Civil Service retirement and disability fund	49		49	49		49	4		4
Veterans Administration									
United States government life insurance fund	(**)		(**)	(**)		(**)	(**)		(**)
National service life insurance fund	2		2	2		2	2		2
Independent agencies									
Railroad Retirement Board									
Railroad retirement account	22		22	22		22	23		23
Other	1		1	1		1	6		6
Subtotal	1,458		1,458	1,458		1,458	356		356
Unrealized Discount on trust fund investments	1		1	1		1			
Rents and royalties on the Outer Continental Shelf lands	\$293		293	\$293		293	\$1,269		1,269
Total—Undistributed offsetting receipts	715	293	1,008	715	293	1,008	2,313	1,269	3,582
Total—Budget outlays	93,224	8,150	85,074	93,224	8,150	85,074	91,367	10,339	81,028
Off-budget Federal entities:									
Federal Financing Bank	1,435	1,521	86	1,435	1,521	86	3,032	3,186	154
Petroleum acquisition and transportation, strategic petroleum reserve	114		114	114		114	61		61
Postal Service	2,844	2,960	116	2,844	2,960	116	1,706	2,376	670
Rural electrification and telephone revolving fund	61	76	15	61	76	15	79	78	1
Rural Telephone Bank	4	7	3	4	7	3	4	10	5
Synthetic Fuels Corporation fund	2	2		2	2		2	2	
U.S. Railway Association									
Total—Off-budget Federal entities	4,460	4,566	106	4,460	4,566	106	4,884	5,652	768
Total—Outlays	97,683	12,716	84,968	97,683	12,716	84,968	96,251	15,991	80,260

MEMORANDUM

Receipts offset against outlays (in millions)

	Current Fiscal Year to Date	Comparable Period Prior Fiscal Year
Proprietary receipts	\$2,724	\$3,559
Receipts from off-budget Federal entities	727	1,266
Intrabudgetary transactions	13,393	19,907
Total receipts offset against outlays	16,844	24,732

¹Includes FICA and SECA tax credits, non-contributory military service credits, special benefits for the aged, and credit for unnegotiated OASI benefit checks.²Includes purchase of trust fund securities at a premium.

No transactions.

(**) Less than \$500,000.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 6. Means of Financing the Deficit or Disposition of Surplus by the U.S. Government, October 1985 and Other Periods (in millions)

Assets and Liabilities Directly Related to Budget and Off-budget Activity	Net Transactions (-) denotes net reduction of either liability or asset accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Liability accounts						
Borrowing from the public:						
Public debt securities, issued under general financing authorities:						
Obligations of the United States, issued by:						
United States Treasury	-\$1	-\$1	\$39,270	\$1,823,103	\$1,823,103	\$1,823,102
Federal Financing Bank	8,747	8,747	.....	(**)	(**)	8,747
<hr/>						
Total public debt securities	8,746	8,746	39,270	1,823,103	1,823,103	1,831,849
<hr/>						
Agency securities, issued under special financing authorities (See Schedule B. For other agency borrowing, see Schedule C.)	-5	-5	-8	4,366	4,366	4,362
<hr/>						
Total federal securities	8,741	8,741	39,262	1,827,470	1,827,470	1,836,210
<hr/>						
Deduct:						
Federal securities held as investments of government accounts (See Schedule D)	-2,649	-2,649	18,508	317,612	317,612	314,963
<hr/>						
Total borrowing from the public	11,390	11,390	20,754	1,509,857	1,509,857	1,521,247
<hr/>						
Accrued interest payable to the public	4,562	4,562	-95	26,709	26,709	31,271
Allocations of special drawing rights	60	60	23	5,191	5,191	5,251
Deposit funds	-530	-530	-143	14,385	14,385	13,855
Miscellaneous liability accounts (includes checks outstanding etc.)	-2,022	-2,022	-2,636	11,639	11,639	9,617
<hr/>						
Total liability accounts	13,461	13,461	17,903	1,567,780	1,567,780	1,581,241
<hr/>						
Asset accounts (deduct)						
Cash and monetary assets:						
U.S. Treasury operating cash ¹ :						
Federal Reserve account	-2,645	-2,645	-4,722	4,174	4,174	1,528
Tax and loan note accounts	-12,592	-12,592	-3,359	12,886	12,886	294
<hr/>						
Balance	-15,237	-15,237	-8,082	17,060	17,060	1,823
<hr/>						
Special drawing rights:						
Total holdings	79	79	27	6,847	6,847	6,926
SDR certificates issued to Federal Reserve Banks	-100	-100	.....	-4,618	-4,618	-4,718
<hr/>						
Balance	-21	-21	27	2,229	2,229	2,208
<hr/>						
Reserve position on the U.S. quota in the IMF:						
U.S. subscription to International Monetary Fund:						
Direct quota payments .....	.....	.....	.....	19,699	19,699	19,699
Maintenance of value adjustments	220	220	-50	-717	-717	-497
Letter of credit issued to IMF	17	17	39	-7,946	-7,946	-7,929
Dollar deposits with the IMF	8	8	-1	-51	-51	-43
Receivable/payable (-) for interim maintenance of value adjustments	-99	-99	21	-543	-543	-642
<hr/>						
Balance	147	147	10	10,442	10,442	10,588
<hr/>						
Loans to International Monetary Fund	12	12	-7	1,236	1,236	1,248
Other cash and monetary assets	1,135	1,135	498	8,872	8,872	10,007
<hr/>						
Total cash and monetary assets	-13,964	-13,964	-7,555	39,839	39,839	25,875
<hr/>						
Miscellaneous asset accounts	382	382	-2,511	15,366	15,366	15,747
<hr/>						
Total asset accounts	-13,582	-13,582	-10,066	55,204	55,204	41,622
<hr/>						
Excess of liabilities (+) or assets (-)	+27,043	+27,043	+27,969	+1,512,576	+1,512,576	+1,539,619
<hr/>						
Transactions not applied to current year's surplus or deficit (See Schedule A for details)	44	44	40	.....	.....	44
<hr/>						
Total budget and off-budget financing						
[Financing of deficit (+) or disposition of surplus (-)]	+27,087	+27,087	+28,009	+1,512,576	+1,512,576	+1,539,663

¹Major sources of information used to determine Treasury's operating cash include the Daily Balance Wires from Federal Reserve Banks, reporting from the Bureau of the Public Debt, electronic transfers through the Treasury Financial Communications System, and reconciling wires from Internal Revenue Service Centers. Operating cash is presented on a modified cash basis, deposits are reflected, as received; and withdrawals are reflected as processed.

.....No transactions.

(**)Less than \$500,000.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 6. Schedule A—Analysis of Change in Excess of Liabilities of the U.S. Government, October 1985 and Other Periods (in millions)

Classification	This Month	Fiscal Year to Date	
		This Year	Prior Year
Excess of liabilities beginning of period:			
Based on composition of unified budget in preceding period	\$1,512,576	\$1,512,576	\$1,301,228
Adjustments during current fiscal year for changes in composition of unified budget			
Excess of liabilities beginning of period (current basis)	1,512,576	1,512,576	1,301,228
Budget surplus (–) or deficit			
Based on composition of unified budget in prior fiscal year	27,193	27,193	28,777
Changes in composition of unified budget			
Budget surplus (–) or deficit (Table 3)	27,193	27,193	28,777
Off-budget surplus (–) or deficit (Table 3)	106	106	– 768
Total budget surplus (–) or deficit (Table 3)	27,087	27,087	28,009
Transactions not applied to current year's surplus or deficit			
Seigniorage	44	44	– 40
Increment on gold			
Proceeds from currency			
Profit on sale of gold			
Net gain (–)loss for IMF loan valuation adjustment			
Total—transactions not applied to current year's surplus or deficit	44	44	– 40
Excess of liabilities close of period	1,539,619	1,539,619	1,329,197

No transactions

(*) Less than \$500,000

Note: Details may not add to totals because of rounding

Source: Financial Management Service, Department of the Treasury

Table 6. Schedule B—Securities issued by Federal Agencies Under Special Financing Authorities, October 1985 and Other Periods (in millions)

Classification	Net Transactions (-) denotes net reduction of liability accounts			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Agency securities, issued under special financing authorities:						
Obligations of the United States, issued by:						
Export-Import Bank	(**)	(**)	-\$3	\$9	\$9	\$8
Obligations guaranteed by the United States, issued by:						
Department of Defense:						
Family housing mortgages	-\$3	-\$3	-4	82	82	79
Department of Housing and Urban Development:						
Federal Housing Administration	-1	-1	-1	117	117	116
Department of the Interior:						
Bureau of Land Management	(**)	(**)		17	17	17
Department of Transportation:						
Coast Guard:						
Family housing mortgages			(**)	(**)	(**)	(**)
Obligations not guaranteed by the United States, issued by:						
Department of Defense:						
Homeowners assistance mortgages	(**)	(**)	(**)	1	1	1
Department of Housing and Urban Development:						
Government National Mortgage Association	(**)	(**)	(**)	2,165	2,165	2,165
Independent agencies:						
Postal Service	(**)	(**)	(**)	250	250	250
Tennessee Valley Authority				1,725	1,725	1,725
Total agency securities	-5	-5	-8	4,366	4,366	4,362

....No transactions.

(**)Less than \$500,000.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 6. Schedule C (Memorandum)—Federal Agency Borrowing Financed Through the Issue of Public Debt Securities, October 1985 and Other Periods (in millions)

Classification	Transactions			Account Balances Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Borrowing from the Treasury:						
Commodity Credit Corporation	\$6,638	6,638	\$8,037	\$23,811	\$23,811	\$17,173
Commerce, Fishing Vessels, NOAA						
Federal Emergency Management Agency						
National insurance development fund			1	69	69	69
Federal Financing Bank	8,696	8,696	157	153,075	153,075	144,380
Federal Housing Administration						
General insurance				1,530	1,530	1,530
Special risk insurance				1,909	1,909	1,909
General Services Administration						
Pennsylvania Avenue Development Corporation				58	58	58
Rural Communication Development Fund	1	1	1	23	23	25
Rural Electrification Administration	62	62	56	7,865	7,865	7,927
Rural Telephone Bank				759	759	759
Secretary of Agriculture, Farmers Home Administration:						
Rural housing insurance fund	-1,700	-1,700	-1,825	3,786	3,786	2,086
Agricultural credit insurance fund	815	815	581	6,220	6,220	5,405
Rural development insurance fund	-210	-210		1,726	1,726	1,516
Federal Crop Ins. Corp				113	113	113
Secretary of Education						
Alternative Fuel Production, DOE				1,170	1,170	1,170
College housing loans				2,625	2,625	2,625
Secretary of Energy						
Bonneville Power Administration				1,340	1,340	1,340
Secretary of Housing and Urban Development						
Housing for the elderly or handicapped	250	250	175	4,801	4,801	5,051
Low-Rent Public housing	96	96	2,978	14,727	14,727	14,823
Urban renewal fund						
Secretary of the Interior:						
Bureau of Mines, helium fund				252	252	252
Railroad retirement account				1,335	1,335	1,335
Railroad retirement social security equivalent fund	168	168	148	1,717	1,717	1,885
Secretary of Transportation						
Aircraft purchase loan guarantee program	1	1		13	13	13
Federal ship revolving fund	70	70		130	130	200
Railroad revitalization and improvement						
Rail service assistance						
Regional Rail Reorganization						
Smithsonian Institution						
John F. Kennedy Center parking facilities				20	20	20
Tennessee Valley Authority				150	150	150
Veterans Administration						
Veterans direct loan program				1,730	1,730	1,730
Total agency borrowing from the Treasury financed through issues of Public Debt Securities	-17,411	-17,411	6,927	230,954	230,954	213,544
Borrowing from the Federal Financing Bank:						
Export-Import Bank of the United States			1,015	15,410	15,410	15,410
National Credit Union Administration	-3	-3	226	222	222	219
Postal Service			67	1,690	1,690	1,690
Tennessee Valley Authority	87	87	320	14,561	14,561	14,474
U.S. Railway Association			-73	74	74	74
Total borrowing from the Federal Financing Bank	90	90	1,421	31,957	31,957	31,867

Note: Includes only amounts loaned to Federal agencies in lieu of agency debt issuances and excludes Federal Financing Bank purchase of loans made or guaranteed by Federal agencies. The Federal Financing Bank borrows from Treasury and issues its own securities and in turn may loan these funds to agencies in lieu of agencies borrowing directly through Treasury or issuing their own securities.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, October 1985 and Other Periods (in millions)

Classification	Net Purchases or Sales (-)			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Federal funds:						
Department of Agriculture				\$6	\$6	\$6
Department of Commerce	\$5	\$5	\$5	108	108	113
Department of Energy	41	41		1,366	1,366	1,408
Department of Health and Human Services	(**)	(**)	1	9	9	9
Department of Housing and Urban Development:						
Federal Housing Administration:						
Federal Housing Administration fund:						
Public debt securities	127	127	28	3,783	3,783	3,910
Agency securities			- 1	135	135	135
Government National Mortgage Association:						
Emergency mortgage purchase assistance:						
Agency securities						
Special assistance function fund:						
Public debt securities						
Agency securities						
Management and liquidating functions fund:						
Public debt securities	- 128	- 128	21	766	766	638
Agency securities	- 2	- 2	(**)	85	85	83
Guarantees of mortgage-backed securities:						
Public debt securities	12	12	16	1,015	1,015	1,028
Agency securities				3	3	3
Participation sales fund:						
Public debt securities	- 13	- 13	52	2,088	2,088	2,075
Agency securities				12	12	12
Housing Management:						
Community disposal operations fund:						
Agency securities						
Other			(**)			
Department of the Interior	(**)	(**)	59	7,422	7,422	7,422
Department of Labor	- 8	- 8	- 13	303	303	295
Department of Transportation	2	2	8	129	129	131
Department of the Treasury	- 2,071	- 2,071	- 103	2,080	2,080	9
Veterans Administration:						
Veterans reopened insurance fund	- 4	- 4	- 1	635	635	631
Independent agencies:						
Export-Import Bank of the United States	- 8	- 8	201	73	73	65
Federal Emergency Management Agency:						
National insurance development fund	- 14	- 14		150	150	136
Federal Savings and Loan Insurance Corporation:						
Public debt securities	286	286	- 244	5,758	5,758	6,044
Agency securities				67	67	67
National Credit Union Administration	13	13	- 4	1,131	1,131	1,145
Tennessee Valley Authority:						
Agency securities						
Other	23	23	3	1,134	1,134	1,157
Total public debt securities	- 1,737	- 1,737	30	27,956	27,956	26,219
Total agency securities	- 2	- 2	- 1	302	302	300
Total Federal funds	- 1,739	- 1,739	29	28,258	28,258	26,520
Trust funds:						
Legislative Branch:						
United States Tax Court	(**)	(**)	(**)	2	2	2
Library of Congress			(**)	1	1	1
The Judiciary:						
Judicial survivors annuity fund	(**)	(**)	(**)	102	102	102
Funds Appropriated to the President	(**)	(**)		1	1	1
Department of Agriculture	(**)	(**)	- 20	4	4	4
Department of Commerce	(**)	(**)		(**)	(**)	
Department of Defense—Military	1	1	1	10	10	10
Department of Defense—Civil	6,682	6,682	9,444	11,635	11,635	18,316
Other	15	15	4	250	250	265
Department of Health and Human Services:						
Federal old-age and survivors insurance trust fund:						
Public debt securities	- 11,957	- 11,957	- 577	30,968	30,968	19,010
Agency securities						
Federal disability insurance trust fund	- 1,366	- 1,366	- 246	5,704	5,704	4,338
Federal hospital insurance trust fund:						
Public debt securities	- 574	- 574	- 1,124	20,721	20,721	20,147
Agency securities				455	455	455
Federal supplementary medical insurance trust fund	- 1,170	- 1,170	- 704	10,736	10,736	9,566
Other	(**)	(**)		31	31	31

Table continued on next page.

Table 6. Schedule D—Investments of Federal Government Accounts in Federal Securities, October 1985 and Other Periods (In millions)—Continued

Classification	Net Purchases or Sales ()			Securities Held as Investments Current Fiscal Year		
	This Month	Fiscal Year to Date		Beginning of		Close of This month
		This Year	Prior Year	This Year	This Month	
Trust funds:—Continued						
Department of the Interior	\$9	– \$9	(**)	\$195	\$195	\$186
Department of Labor						
Unemployment trust fund	183	183	\$67	17,009	17,009	16,826
Other	– 1	– 1	– 5	24	24	23
Department of State						
Foreign service retirement and disability fund	13	13	98	2,462	2,462	2,475
Other				(**)	(**)	(**)
Department of Transportation						
Airport and airway trust fund	237	237	144	7,410	7,410	7,647
Highway trust fund	94	94	512	11,942	11,942	12,036
Other	(**)	(**)	(**)	(**)	(**)	(**)
Department of the Treasury	– 7	– 7	29	265	265	259
Environmental Protection Agency	(**)	(**)	26	701	701	701
Office of Personnel Management:						
Civil service retirement and disability fund						
Public debt securities	7,433	7,433	10,668	127,278	127,278	134,711
Agency securities				175	175	175
Employees health benefits fund	34	34	28	1,174	1,174	1,208
Employees life insurance fund	14	14	10	6,640	6,640	6,653
Retired employees health benefits fund	(**)	(**)		4	4	4
Veterans Administration:						
Government life insurance fund	– 3	– 3	– 3	269	269	266
National service life insurance:						
Public debt securities	34	34	39	9,296	9,296	9,262
Agency securities				135	135	135
Veterans special life insurance fund	(**)	(**)	(**)	942	942	942
General Post Fund National Homes	1	1	– 2	17	17	18
Independent agencies:						
Federal Deposit Insurance Corporation	– 768	– 768	– 220	16,130	16,130	15,361
Harry S. Truman Memorial Scholarship Trust Fund			(**)	47	47	47
Japan-United States Friendship Commission	– 3	– 3		18	18	15
Railroad Retirement Board	66	66	39	4,232	4,232	4,298
Other	– 1	– 1	1	6	6	5
Total public debt securities	– 1,487	– 1,487	18,132	286,226	286,226	284,738
Total agency securities				765	765	765
Total trust funds	– 1,487	– 1,487	18,132	286,991	286,991	285,503
Off-budget Federal entities:						
Federal Financing Bank						
Postal Service	578	578	347	2,362	2,362	2,940
Rural electrification and telephone revolving fund				1	1	1
Total public debt securities	578	578	347	2,363	2,363	2,941
Total off-budget Federal entities	578	578	347	2,363	2,363	2,941
Grand total	– 2,649	– 2,649	18,508	317,612	317,612	314,963

No transactions

(**) Less than \$500,000

Note: Investments are in public debt securities unless otherwise noted

Note: Details may not add to totals because of rounding

Source: Financial Management Service, Department of the Treasury

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1985 (in millions)

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Prior Fiscal Year To Date
Receipts														
Individual income taxes	\$29,730												\$29,730	\$25,624
Corporation income taxes	1,181												1,181	937
Social insurance taxes and contributions:														
Employment taxes and contributions	18,708												18,708	17,418
Unemployment insurance	1,340												1,340	1,323
Other retirement contributions	382												382	366
Excise taxes	2,958												2,958	3,264
Estate and gift taxes	574												574	582
Customs duties	1,106												1,106	1,150
Miscellaneous receipts	1,902												1,902	1,586
Total—budget receipts this year ..	57,881												57,881	.....
<i>Total—budget receipts prior year</i>	<i>52,251</i>												<i>.....</i>	<i>52,251</i>
Outlays														
Legislative Branch	140												140	148
The Judiciary	98												98	79
Executive Office of the President ..	11												11	11
Funds Appropriated to the President:														
International security assistance ..	1,517												1,517	1,498
International development assistance	297												297	267
Other	36												36	-94
Department of Agriculture:														
Foreign assistance, special export programs and Commodity Credit Corporation	2,777												2,777	1,742
Other	2,592												2,592	2,851
Department of Commerce	163												163	177
Department of Defense:														
Military:														
Department of the Army	5,643												5,643	5,121
Department of the Navy	7,301												7,301	6,547
Department of the Air Force	7,294												7,294	5,938
Defense agencies	1,046												1,046	1,101
Total Military	21,284												21,284	18,707
Civil	1,721												1,721	1,608
Department of Education	1,501												1,501	1,390
Department of Energy	910												910	880
Department of Health and Human Services:														
Human Development Services	482												482	390
Health Care Financing Administration:														
Grants to States for Medicaid ..	2,189												2,189	1,929
Federal hospital ins. trust fund ..	4,340												4,340	5,044
Federal supp. med. ins. trust fund	2,245												2,245	2,085
Other	1,528												1,528	1,433
Social Security Administration:														
Assistant Payments Program	881												881	713
Federal old-age and survivors ins. trust fund	14,224												14,224	13,401
Federal disability ins. trust fund	1,625												1,625	1,526
Other	1,078												1,078	1,394
Other	-1,313												-1,313	-1,574

Table continued on next page.

Table 7. Receipts and Outlays of the U.S. Government by Month, Fiscal Year 1985 (in millions)—Continued

Classification	Oct.	Nov.	Dec.	Jan.	Feb.	March	April	May	June	July	Aug.	Sept.	Fiscal Year To Date	Prior Fiscal Year To Date
Outlays														
Department of Housing and Urban Development	\$1,408												\$1,408	\$4,733
Department of the Interior	275												275	458
Department of Justice	309												309	146
Department of Labor														
Unemployment trust fund	1,309												1,309	1,265
Other	76												76	14
Department of State	383												383	486
Department of Transportation														
Highway trust fund	1,530												1,530	1,402
Other	1,072												1,072	997
Department of the Treasury														
Interest on the public debt ¹	11,411												11,411	12,507
General revenue sharing	1,126												1,126	1,145
Other	-1,054												-1,054	-1,803
Environmental Protection Agency	504												504	407
General Services Administration	159												159	301
National Aeronautics and Space Administration	889												889	801
Office of Personnel Management	2,071												2,071	1,964
Small Business Administration	176												176	216
Veterans Administration														
Compensation and pensions	1,174												1,174	1,162
National service life	49												49	37
Government service life	4												4	3
Other	899												899	894
Independent agencies														
Postal Service	196												196	409
Tennessee Valley Authority	91												91	265
Other independent agencies	2,171												2,171	1,797
Undistributed offsetting receipts														
Employer share, employee retirement	-2,172												2,172	1,957
Interest received by trust funds ¹	1,458												1,458	-356
Rents and royalties on Outer Continental Shelf lands	-293												293	1,269
Other	1												1	
Totals this year:														
Budget outlays	85,074												85,074	
Budget surplus (+) or deficit (-)	-27,193												-27,193	
Off-budget surplus (+) or deficit (-)	+106												+106	
Total surplus (+) or deficit (-)	27,087												27,087	
Totals prior year:														
Budget outlays	81,028													81,028
Budget surplus (+) or deficit (-)	-28,777													-28,777
Off-budget surplus (+) or deficit (-)	+768													+768
Total surplus (+) or deficit (-)	-28,009													-28,009

¹ Includes purchase of trust fund securities at a premium.
No transactions.

(**) Less than \$500,000.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 8. Effects of Federal Trust Fund Transactions on Budget Results, and Securities Held as Investments, October 1985 and Other Periods (in millions)

Classification	Current Month			Fiscal Year to Date			Securities held as Investments Current Fiscal Year					
	Receipts	Outlays	Excess	Receipts	Outlays	Excess	Beginning of		Close of This Month			
							This Year	This Month				
Trust receipts, outlays, and Investments held:												
Airport and airway	\$270	\$139	\$131	\$270	\$139	\$131	\$7,410	\$7,410	\$7,647			
Black lung disability	30	42	- 12	30	42	- 12	.....	.....	.....
FDIC . . . . .	.....	788	- 788	.....	788	- 788	16,130	16,130	15,361	
Federal disability insurance	1,319	1,557	- 238	1,319	1,557	- 238	5,704	5,704	4,338			
Federal employees life and health . . . . .	.....	- 42	42	.....	- 42	42	7,819	7,819	7,866	
Federal employees retirement	384	1,536	- 1,152	384	1,536	- 1,152	130,016	130,016	137,463			
Federal hospital insurance	3,468	4,118	- 650	3,468	4,118	- 650	21,176	21,176	20,602			
Federal old-age and survivors insurance	13,564	13,856	- 292	13,564	13,856	- 292	30,968	30,968	19,010			
Federal supplementary medical insurance	(**)	218	- 218	(**)	218	- 218	10,736	10,736	9,566			
Revenue sharing . . . . .	.....	1,126	- 1,126	.....	1,126	- 1,126	.....	.....	.....
Highways	777	1,523	- 746	777	1,523	- 746	11,942	11,942	12,036			
Military advances . . . . .	.....	113	- 113	.....	113	- 113	.....	.....	.....
Railroad retirement	373	532	- 159	373	532	- 159	4,232	4,232	4,298			
Military retirement . . . . .	.....	- 8,711	8,711	.....	- 8,711	8,711	11,635	11,635	18,316	
Unemployment	1,340	1,266	75	1,340	1,266	75	17,009	17,009	16,826			
Veterans life insurance . . . . .	.....	52	- 52	.....	52	- 52	10,642	10,642	10,605	
All other trust	14	56	- 42	14	56	- 42	1,573	1,573	1,569			
Trust fund receipts and outlays on the basis of Table 3 and investments held from Table 4-D	21,539	18,168	3,371	21,539	18,168	3,371	286,991	286,991	285,503			
Interfund receipts offset against trust fund outlays	12,833	12,833	.....	12,833	12,833	.....					
Total trust fund receipts and outlays . . .	34,372	31,001	3,371	34,372	31,001	- 3,371						
Federal fund receipts and outlays on the basis of Table 3	36,342	66,906	- 30,564	36,342	66,906	- 30,564						
Interfund receipts offset against Federal fund outlays	37	37	.....	37	37	.....					
Total Federal fund receipts and outlays .	36,379	66,943	- 30,564	36,379	66,943	- 30,564						
Total Interfund receipts and outlays	- 12,870	- 12,870	.....	- 12,870	- 12,870	.....					
Net budget receipts and outlays	57,881	85,074	- 27,193	57,881	85,074	- 27,193						

...No transactions.

(**) Less than \$500,000.

Note: Interfund receipts and outlays are transactions between Federal funds and trust funds such as Federal payments and contributions, and interest and profits on investments in Federal securities. They have no net effect on overall budget receipts and outlays since the receipt side of such transactions is offset against budget outlays. In this table, interfund receipts are shown as an adjustment to arrive at total receipts and outlays of trust funds respectively.

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Table 9. Summary of Receipts by Source, and Outlays by Function of the U.S. Government, October 1985 and Other Periods (in millions)

Classification.	This Month	Fiscal Year To Date	Comparable Period Prior Fiscal Year
RECEIPTS			
Individual income taxes	\$29,730	\$29,730	\$25,624
Corporation income taxes	1,181	1,181	937
Social insurance taxes and contributions			
Employment taxes and contributions	18,708	18,708	17,418
Unemployment insurance	1,340	1,340	1,323
Other retirement contributions	382	382	366
Excise taxes	2,958	2,958	3,264
Estate and gift taxes	574	574	582
Customs	1,106	1,106	1,150
Miscellaneous	1,902	1,902	1,586
Total	57,881	57,881	52,251
NET OUTLAYS			
National defense	21,942	21,942	19,328
International affairs	2,387	2,387	1,993
General science, space, and technology	1,029	1,029	961
Energy	384	384	563
Natural resources and environment	1,363	1,363	1,400
Agriculture	3,048	3,048	2,306
Commerce and housing credit	954	954	1,388
Transportation	2,602	2,602	2,401
Community and regional development	898	898	1,133
Education, training, employment and social services	2,581	2,581	2,377
Health	3,125	3,125	2,885
Social security and medicare	21,843	21,843	21,457
Income security	9,340	9,340	11,807
Veterans benefits and services	2,132	2,132	2,100
Administration of justice	538	538	369
General government	265	265	553
General purpose fiscal assistance	1,667	1,667	1,735
Net Interest	11,440	11,440	9,497
Undistributed offsetting receipts	-2,465	-2,465	-3,226
Total	85,074	85,074	81,028

Note: Details may not add to totals because of rounding.

Source: Financial Management Service, Department of the Treasury.

Explanatory Notes

1. Flow of Data Into Monthly Treasury Statement

The *Monthly Treasury Statement (MTS)* is assembled from data in the central accounting system. The major sources of data include monthly accounting reports by Federal entities and disbursing officers, and daily reports from the Federal Reserve banks. These reports detail accounting transactions affecting receipts and outlays of the Federal Government and off-budget Federal entities, and their related effect on the assets and liabilities of the U.S. Government. Information is presented in the *MTS* on a modified cash basis.

2. Notes on Receipts

Receipts included in the report are classified into the following major categories: (1) budget receipts and (2) offsetting collections (also called applicable receipts). Budget receipts are collections from the public that result from the exercise of the Government's sovereign or governmental powers, excluding receipts offset against outlays. These collections, also called governmental receipts, consist mainly of tax receipts (including social insurance taxes), receipts from court fines, certain licenses, and deposits of earnings by the Federal Reserve System. Refunds of receipts are treated as deductions from gross receipts.

Offsetting collections are from other Government accounts or the public that are of a business-type or market-oriented nature. They are classified into two major categories: (1) offsetting collections credited to appropriations or fund accounts, and (2) offsetting receipts (i.e., amounts deposited in receipt accounts). Collections credited to appropriation or fund accounts normally can be used without appropriation action by Congress. These occur in two instances: (1) when authorized by law, amounts collected for materials or services are treated as reimbursements to appropriations and (2) in the three types of revolving funds (public enterprise, intragovernmental, and trust); collections are netted against spending, and outlays are reported as the net amount.

Offsetting receipts in receipt accounts cannot be used without being appropriated. They are subdivided into two categories: (1) proprietary receipts—these collections are from the public and they are offset against outlays by agency and by function, and (2) intragovernmental funds—these are payments into receipt accounts from Governmental appropriation or fund accounts. They finance operations within and between Government agencies and are credited with collections from other Government accounts. The transactions may be intrabudgetary when the payment and receipt both occur within the budget or from receipts from off-budget Federal entities in those cases where payment is made by a Federal entity whose budget authority and outlays are excluded from the budget totals.

Intrabudgetary transactions are subdivided into three categories: (1) interfund transactions, where the payments are from one fund group (either Federal funds or trust funds) to a receipt account in the other fund group; (2) Federal intrafund transactions, where the payments and receipts both occur within the Federal fund group; and (3) trust intrafund transactions, where the payments and receipts both occur within the trust fund group.

Offsetting receipts are generally deducted from budget authority and outlays by function, by subfunction, or by agency. There are four types of receipts, however, that are deducted from budget totals as undistributed offsetting receipts. They are: (1) agencies' payments (including payments by off-budget Federal entities) as employers into employees retirement funds, (2) interest received by trust funds, (3) rents and royalties on the Outer Continental Shelf lands, and (4) other interest (i.e., interest collected on Outer Continental Shelf money in deposit funds when such money is transferred into the budget).

3. Notes on Outlays

Outlays are generally accounted for on the basis of checks issued by Government disbursing officers, and cash payments made. Certain intragovernmental outlays do not require issuance of checks. An example would be charges made against appropriations representing a part of employees' salaries which are withheld for individual income taxes, and for savings bond allotments. Outlays are stated net of offsetting collections and refunds representing reimbursements as authorized by law,

refunds of money previously expended, and receipts of revolving and management funds. Interest on the public debt (public issues) is recognized on the accrual basis. Outlays of off-budget Federal entities are excluded from budget outlay totals.

4. Processing

The data on payments and collections are reported by account symbol into the central accounting system. In turn, the data are extracted from this system for use in the preparation of the *MTS*.

There are two major checks which are conducted to assure the consistency of the data reported:

1. Verification of payment data. The monthly payment activity reported by Federal entities on their Statements of Transactions is compared to the payment activity of Federal entities as reported by disbursing officers.
2. Verification of collection data. Reported collections appearing on Statements of Transactions are compared to deposits as reported by Federal Reserve banks.

5. Other Sources of Information About Federal Government Financial Activities

- *Guide to the Monthly Treasury Statement*, May 1983 (Available from the Financial Management Service, U.S. Department of Treasury, Washington, D.C. 20226). This publication describes and explains each element within the *MTS*, including how data are prepared, a brief history of the publication, and other information.
- *Federal Financial Transactions* (Available from GPO, Washington, D.C. 20402). This publication provides a detailed description of the Department of the Treasury's financial operations.
- *A Glossary of Terms Used in the Federal Budget Process*, March 1981 (Available from the U.S. General Accounting Office, Gaithersburg, Md. 20760). This glossary provides a basic reference document of standardized definitions of terms used by the Federal Government in the budgetmaking process.
- *Daily Treasury Statement* (Available from GPO, Washington, D.C. 20402, on a subscription basis only). The *Daily Treasury Statement* is published each working day of the Federal Government and provides data on the cash and debt operations of the Treasury.
- *Monthly Statement of the Public Debt of the United States* (Available from GPO, Washington, D.C. 20402 on a subscription basis only). This publication provides detailed information concerning the public debt.
- *Treasury Bulletin* (Available from GPO, Washington, D.C. 20402). This quarterly publication provides a summary of statistics concerning the Federal Government's financial operations, international statistics, cash management/debt collection, and special reports.
- *Annual Budget Publications* (Available from GPO, Washington, D.C. 20402). There are five annual publications which provide information concerning the budget:
 - The Budget of the United States Government, FY 19__*
 - Appendix, The Budget of the United States Government, FY 19__*
 - The United States Budget in Brief, FY 19__*
 - Special Analyses*
 - Historical Tables*
- *United States Government Annual Report and Appendix* (Available from Financial Management Service, U.S. Department of the Treasury, Washington, D.C. 20226). This annual report presents budgetary results at the summary level. The appendix presents the individual receipt and appropriation accounts at the detail level.

The release date of the November 1985
Statement is scheduled for December 20, 1985.

For sale by the Superintendent of Documents, U S Government Printing
Office, Washington, D C 20402 (202)783-3238 The subscription price
\$27 per year (domestic), \$33 75 per year (foreign)
No single copies are sold

UNIVERSITY OF FLORIDA



3 1262 09051 7904

1262 09051 7904